

**AMENDMENTS TO THE CLAIMS**

Claims 1 – 6. (Cancelled).

7. (Original) A nitride-based semiconductor element comprising:

a mask layer, having a recess portion on an upper surface of said mask layer, formed on projection portions of an underlayer having said projection portions on upper surface on said underlayer to partially expose said upper surface of said underlayer;

a nitride-based semiconductor layer formed on said exposed part of said underlayer and said mask layer while forming a void on said recess portion of said mask layer; and

a nitride-based semiconductor element layer, formed on said nitride-based semiconductor layer, having an element region.

8. (Original) The nitride-based semiconductor element according to claim 7,  
wherein

said recess portion of said mask layer includes a dent provided on at least part of said upper surface of said mask layer.

9. (Original) The nitride-based semiconductor element according to claim 7,  
wherein

said recess portion of said mask layer includes a concavely curved upper surface of said mask layer.

10. (Original) The nitride-based semiconductor element according to claim 9,  
wherein

said mask layer has an overhanging shape, and

said upper surface of said overhanging mask layer is concavely curved.

11. (Original) The nitride-based semiconductor element according to claim 7,  
wherein

said underlayer includes a substrate, and

said mask layer is formed to be in contact with said upper surface of said substrate.

Claims 12 – 28. (Cancelled).